

# Senate Amendment 3076

PAG LIN

1 1 Amend the amendment, S=3066, to Senate File 128 as  
1 2 follows:  
1 3 #1. Page 1, by striking line 14 and inserting the  
1 4 following: <specified in section 453A.43, subsections  
1 5 1, 2, 3, and 4, and>.  
1 6 #2. Page 1, by striking line 33 and inserting the  
1 7 following: <in section 453A.43, subsections 1, 2, 3,  
1 8 and 4, that are>.  
1 9 #3. Page 1, by striking lines 46 and 47 and  
1 10 inserting the following:  
1 11 <<Sec. \_\_\_\_. Section 453A.42, Code 2007, is amended  
1 12 by adding the following new subsection:  
1 13 NEW SUBSECTION. 11A. "Snuff" means any finely  
1 14 cut, ground, or powdered tobacco that is not intended  
1 15 to be smoked.  
1 16 Sec. \_\_\_\_. Section 453A.42, subsection 14, Code  
1 17 2007, is amended to read as follows:  
1 18 14. "Tobacco products" means cigars; little cigars  
1 19 as defined herein; cheroots; stogies; periques;  
1 20 granulated, plug cut, crimp cut, ready rubbed, and  
1 21 other smoking tobacco; snuff; ~~snuff flour~~; cavendish;  
1 22 plug and twist tobacco; fine-cut and other chewing  
1 23 tobaccos; shorts; refuse scraps, clippings, cuttings  
1 24 and sweepings of tobacco, and other kinds and forms of  
1 25 tobacco, prepared in such manner as to be suitable for  
1 26 chewing or smoking in a pipe or otherwise, or both for  
1 27 chewing and smoking; but shall not include cigarettes  
1 28 as defined in section 453A.1, subsection 3.  
1 29 Sec. \_\_\_\_. Section 453A.43, Code 2007, is amended  
1 30 to read as follows:  
1 31 453A.43 TAX ON TOBACCO PRODUCTS.>  
1 32 #4. Page 2, line 2, by inserting after the word  
1 33 <cigars> the following: <and snuff>.  
1 34 #5. Page 2, line 9, by inserting after the word  
1 35 <cigars> the following: <and snuff>.  
1 36 #6. Page 2, line 17, by inserting after the word  
1 37 <chapter.> the following: <Snuff shall be subject to  
1 38 the tax as provided in subsections 3 and 4.>  
1 39 #7. Page 2, line 19, by inserting after the word  
1 40 <cigars> the following: <and snuff>.  
1 41 #8. Page 2, line 22, by striking the word  
1 42 <without> and inserting the following: <without  
1 43 outside>.  
1 44 #9. Page 2, line 46, by striking the figure <25>  
1 45 and inserting the following: <25 twenty-five>.  
1 46 #10. Page 2, by striking line 47 and inserting the  
1 47 following:  
1 48 <b. Less than 10 oz. snuff or snuff powder.>  
1 49 #11. Page 2, by striking line 48, and inserting  
1 50 the following:  
2 1 <c. (2) Less than 1 lb. one pound smoking or  
2 2 chewing tobacco>.  
2 3 #12. Page 2, by inserting after line 50, the  
2 4 following:  
2 5 <3. A tax is imposed upon all snuff in this state  
2 6 and upon any person engaged in business as a  
2 7 distributor of snuff at the rate of one dollar and  
2 8 thirteen cents per ounce, with a proportionate tax at  
2 9 the same rate on all fractional parts of an ounce of  
2 10 snuff. The tax shall be computed based on the net  
2 11 weight listed by the manufacturer. The tax on snuff  
2 12 shall be imposed at the time the distributor does any  
2 13 of the following:  
2 14 a. Brings or causes to be brought into this state  
2 15 from outside the state, snuff for sale.  
2 16 b. Makes, manufactures, or fabricates snuff in  
2 17 this state for sale in this state.  
2 18 c. Ships or transports snuff to retailers in this  
2 19 state, to be sold by those retailers.  
2 20 4. A tax is imposed upon the use or storage by  
2 21 consumers of snuff in this state, and upon the  
2 22 consumers, at the rate of one dollar and thirteen  
2 23 cents per ounce with a proportionate tax at the same  
2 24 rate on all fractional parts of an ounce of snuff.

2 25 The tax shall be computed based on the net weight as  
2 26 listed by the manufacturer.  
2 27 The tax imposed by this subsection shall not apply  
2 28 if the tax imposed by subsection 3 on snuff has been  
2 29 paid.  
2 30 The tax shall not apply to the use or storage of  
2 31 snuff in quantities of less than ten ounces.>  
2 32 #13. Page 3, by striking lines 1 through 4 and  
2 33 inserting the following:  
2 34 <3- 5. Any tobacco product with respect to which  
2 35 a tax has once been imposed under this division shall  
2 36 not again be subject to tax under ~~said~~ this division.  
2 37 except as provided in section 453A.40.  
2 38 4- 6. The tax imposed by this section shall not  
2 39 apply with respect to any tobacco product which under  
2 40 the Constitution and laws of the United States may not  
2 41 be made the subject of taxation by this state.  
2 42 5- 7. The tax imposed by this section shall be in  
2 43 addition to all other occupation or privilege taxes or  
2 44 license fees now or hereafter imposed by any city or  
2 45 county.  
2 46 6- 8. All excise taxes collected under this  
2 47 chapter by a distributor or any individual are deemed  
2 48 to be held in trust for the state of Iowa.>  
2 49 #14. By renumbering as necessary.  
2 50  
3 1  
3 2  
3 3 MICHAEL E. GRONSTAL  
3 4 SF 128.212 82  
3 5 pf/es/7634